

Article - Local Government

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§26–802.

(a) The board of managers shall determine the amount of money to be raised to implement an approved drainage project.

(b) The board of managers shall prepare an assessment list that shows the amount due from each landowner subject to the special assessment.

(c) The special assessments imposed on each tract of land shall be proportional to the total assessments.

(d) The assessment list required under subsection (b) of this section shall be:

(1) signed by the board of managers; and

(2) sent to the designated officer.

(e) (1) The designated officer shall certify the conformance of the assessment list with this section.

(2) After receiving the certification of the assessment list, the county commissioners or county council shall certify the assessment list to the county tax collector.

(f) (1) The county tax collector shall include the special assessments imposed under this section in the next bills for county taxes.

(2) The special assessments are:

(i) due and collectible at the same time and in the same manner as county taxes; and

(ii) subject to the same interest and penalties for late payment and nonpayment as county taxes.

(g) If the special assessments collected under this section are insufficient to complete the drainage project, a supplemental special assessment shall be imposed in the same manner.

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